

Brian E. Goldberg, Assistant United States Trustee  
State Bar # NY 3960952  
Jonas V. Anderson, Attorney  
State Bar # VA 78240  
jonas.v.anderson@usdoj.gov  
UNITED STATES DEPARTMENT OF JUSTICE  
Office of the United States Trustee  
300 Las Vegas Boulevard, So., Suite 4300  
Las Vegas, Nevada 89101  
Tel.: (702) 388-6600, Ext. 227  
Fax: (702) 388-6658

E-filed on March 5, 2015

Attorneys for the United States Trustee for Region 17  
TRACY HOPE DAVIS

**UNITED STATES BANKRUPTCY COURT**  
**DISTRICT OF NEVADA**

In re:

Case No: BK-S-14-18480-ABL

FLAMINGO-PECOS SURGERY  
CENTER, LLC, DBA SURGERY  
CENTER OF SOUTHERN NEVADA,

Debtor.

Chapter 11

Date: March 18, 2015

Time: 11:00 a.m.

Place: ABL-Courtroom 1, Foley Federal Bldg.

**THE UNITED STATES TRUSTEE'S OBJECTION TO THE MOTION FOR ORDER  
APPROVING THE EMPLOYMENT OF MARQUIS AURBACH COFFING AS  
SPECIAL COUNSEL TO DEBTOR NUNC PRO TUNC TO THE PETITION DATE**

To the Honorable August B. Landis, United States Bankruptcy Judge:

Tracy Hope Davis, United States Trustee for Region 17 (the "United States Trustee"), by  
and through her undersigned counsel, hereby files this objection (the "Objection") to the  
*Application for Order Approving the Employment of Marquis Aurbach Coffing as Special  
Counsel to Debtor Nunc Pro Tunc to the Petition Date* (the "Application") filed by Flamingo-  
Pecos Surgery Center, LLC (the "Applicant").<sup>1</sup> [ECF No. 55].

<sup>1</sup> Hereafter, all references to "Section" in the Motion are to provisions of the Bankruptcy Code, 11 U.S.C. section 101 et. seq., unless otherwise indicated. All references to "FRBP" are to

The Court should deny the relief requested in the Application for the following reasons:

- The Application does not comply with FRBP 2014(a) because it does not disclose that the Applicant's counsel, Zachariah Larson, Esq. ("Mr. Larson") and Shara L. Larson, Esq. ("Ms. Larson") were both formerly employed at Marquis Auerbach Coffing ("MAC"). The Application and the *Declaration of Chen M. Juan, Esq. in support of the Application* [ECF No. 56] incorrectly state that "neither MAC, nor any attorney thereof . . . have any present or prior connection with Debtor, its creditors, . . . [or] its *respective attorneys* and accountants." [ECF No. 55, p. 4 of 11, Ins. 22-27; ECF No. 56, p. 3 of 7, Ins. 19-24] (emphasis added);
- The Application does not meet the Ninth Circuit's governing legal standard to obtain a *nunc pro tunc* order approving the Applicant's employment;
- The Application does not establish the reasonableness of the terms and conditions set forth in the Application nor in the Representation Agreement it incorporates.

The Objection is based on the following memorandum of points and authorities and any argument that the Court may entertain with respect to the Objection.

### **MEMORANDUM OF POINTS AND AUTHORITIES**

#### **ARGUMENT**

#### **A. The Application Does Not Disclose All Connections Required by 11 U.S.C. § 327 and FED. R. BANKR. P. 2014**

1. In order to properly discharge their judicial functions, bankruptcy courts rely on professionals' voluntary, complete, and truthful compliance with FRBP 2014 and 2016 as they seek approval for their employment. "Though [Rule 2014] allows the fox to guard the proverbial hen house, counsel who fail to disclose timely and completely their connections proceed at their own risk because failure to disclose is sufficient grounds to revoke an employment order and deny compensation." *West Delta Oil Co.*, 432 F.3d 347, 355 (5th Cir. 2005) (quoting *In re*

---

the Federal Rules of Bankruptcy Procedure. All references to "ECF No." are to the numbers assigned to the documents filed in the case as they appear on the docket maintained by the clerk of the United States Bankruptcy Court for the District of Nevada.

1 *Crivello*, 134 F.3d 831, 836 (7th Cir. 1998)).

2         2. Proper disclosure enables a court to determine whether an applicant “hold[s] or  
3 represent[s] an adverse interest to the estate” and whether the applicant is a “disinterested  
4 person.” 11 U.S.C. § 327(a); *Neben & Starrett, Inc. v. Chartwell Financial Corp. (In re Park–*  
5 *Helena Corp.)*, 63 F.3d 877, 881 (9th Cir. 1995). “All facts that may be pertinent to the Court’s  
6 determination of whether an attorney is disinterested or holds an adverse interest to the estate  
7 must be disclosed.” *Id.* at 882. *See also Park-Helena*, 63 F.3d at 882 (“The duty of  
8 professionals is to disclose all connections with the debtor, debtor-in-possession, insiders,  
9 creditors, and parties in interest . . . They cannot pick and choose which connections are  
10 irrelevant or trivial. . . No matter how old the connection, no matter how trivial it appears, the  
11 professional seeking employment must disclose it.”).

12         3. The Ninth Circuit applies the disclosure requirements of FRBP 2014 and 2016  
13 “strictly.” *Park–Helena*, 63 F.3d at 880-81. “[T]he disclosure rules are not discretionary.”  
14 *Mehdipour v. Marcus & Millichap (In re Mehdipour)*, 202 B.R. 474, 480 (B.A.P. 9th Cir. 1996).  
15 Failure to disclose is alone a sufficient basis for denying a professional’s compensation and  
16 employment. *See In re Film Ventures Int’l, Inc.*, 75 B.R. 250, 252 (B.A.P. 9th Cir. 1987).

17         4. Here, the Application does not comply with FRBP 2014(a) because it does not  
18 disclose that the Applicant’s counsel, Mr. Larson and Ms. Larson, were both formerly employed  
19 by MAC.<sup>2</sup> Instead, the Application and the *Declaration of Chen M. Juan, Esq. in support of the*

20  
21  
22  
23  
24  
25  
26  
27  
28  

---

<sup>2</sup> As disclosed in the document attached hereto as “Exhibit A,” Ms. Larson has previously declared to the Court: “I am an associate with the law firm of Marquis Aurbach Coffing.” (*See* “Exhibit A,” p. 1 of 6, ln. 25). Similarly, as disclosed in the document attached hereto as “Exhibit B,” Mr. Larson has previously declared to the Court: “I am an attorney with the law firm of Marquis Aurbach Coffing.” (*See* “Exhibit B,” p. 1 of 2, ln. 22).

1 *Application* [ECF No. 56] incorrectly report that “neither MAC, nor any attorney thereof . . .  
2 have any present or prior connection with Debtor, its creditors, . . . [or] its respective attorneys  
3 and accountants.” [ECF No. 55, p. 4 of 11, lns. 22-27; ECF No. 56, p. 3 of 7, lns. 19-24]  
4 (emphasis added).  
5

6 5. Because the Application fails to meet the standards required by Section 327(a)  
7 and FRBP 2014(a), the Court should enter an order denying the Application.

8 **B. The Application Does Not Meet the Ninth Circuit’s Governing Legal**  
9 **Standard to Obtain a *Nunc Pro Tunc* Employment Order.**

10 6. “Court approval of the employment of counsel for a debtor in possession is *sine*  
11 *qua non* to counsel getting paid. Failure to receive court approval for the employment of a  
12 professional in accordance with § 327 and Rule 2014 precludes the payment of fees.” *DeRonde*  
13 *v. Shirley (In re Shirley)*, 134 B.R. 940, 943 (B.A.P. 9th Cir. 1992) (citation omitted).  
14

15 7. “There is no unjust hardship in requiring attorneys to observe the strict  
16 requirements of § 327 because professionals are charged with knowledge of the law.” *In re*  
17 *Downtown Investment Club III*, 89 B.R. 59, 63-64 (9th Cir. BAP 1988).  
18

19 8. The Ninth Circuit has limited the grant of retroactive employment orders, like that  
20 sought here by the Applicant, to cases in which exceptional circumstances are demonstrated.  
21 *Occidental Fin. Group, Inc. (In re Occidental Fin. Group, Inc.)*, 40 F.3d 1059, 1062 (9th Cir.  
22 1994).  
23

24 9. “To establish the presence of exceptional circumstances, professionals seeking  
25 retroactive approval must satisfy two requirements: they must (1) satisfactorily explain their  
26 failure to receive prior judicial approval; and (2) demonstrate that their services benefitted the  
27  
28

1 bankrupt estate in a significant manner.” *Atkins v. Wain, Samuel & Co. (In re Atkins)*, 69 F.3d  
2 970, 974 (9th Cir. 1995).

3 10. Here, the Application does not cite, let alone argue, either of these two *Atkins*  
4 factors. 69 F.3d 970, 974.

5 11. Accordingly, the Application fails to make the showing required for *nunc pro*  
6 *tunc* relief in the Ninth Circuit. On this basis alone, the Court has sufficient grounds to deny the  
7 Application and should enter an order denying it.

8  
9 **C. The Application Does Not Establish the Reasonableness of the Terms and**  
10 **Conditions Set Forth in the Application or in the Representation Agreement**  
11 **it Incorporates.**

12 12. The Application and the Representation Agreement it incorporates seek  
13 authorization to employ and compensate MAC pursuant to Section 327(a) and apparently not  
14 pursuant to Section 328. [ECF No. 55, p. 1 of 11, lns. 23-25].

15 13. In the Ninth Circuit, unless a retention application unambiguously specifies that  
16 Section 328 governs, a professional’s applications for compensation are reviewed under Section  
17 330. *See Circle K. Corp. v. Houlihan, Lokey, Howard & Zukin, Inc. (In re Circle K. Corp.)*, 279  
18 F.3d 669, 674 (9th Cir. 2002) (“In this Circuit, unless a professional is unambiguously employed  
19 pursuant to § 328, its professional fees will be reviewed for reasonableness under § 330. To  
20 ensure that § 328 governs the review of a professional’s fees, a professional must invoke the  
21 section explicitly in the retention application.”).

22 14. The Application does not unambiguously specify that it seeks to employ MAC  
23 pursuant to Section 328 as well as Section 327. Accordingly, the Application should be not  
24 viewed as requesting Section 328 approval and MAC’s compensation applications set forth in  
25  
26  
27  
28

1 the Application and Representation Agreement should be reviewed pursuant to Section 330.

2 15. Even if the Court were to find that the Application has sufficiently invoked  
3 Section 328, however, it is not sufficient to simply invoke Section 328 in the Application; the  
4 proponent of the Application must demonstrate that terms and conditions set forth in the  
5 Application are reasonable. *See In re Gillett Holdings, Inc.*, 137 B.R. 452, 455 (Bankr. D. Colo.  
6 1991) (assigning to movant the burden of proof to provide specific evidence that proposed terms  
7 and conditions in retention application there were in the best interests of the bankruptcy estate);  
8 *In re Potter*, 377 B.R. 305, 307-08 (Bankr. D. N.M. 2007) (“The trustee seeking to employ a  
9 professional under 11 U.S.C. § 328 bears the burden of showing that the provisions of the  
10 proposed employment are reasonable.”)

13 16. Section 330 of the Bankruptcy Code provides that “[a]fter notice to the parties in  
14 interest and the United States Trustee and a hearing, and subject to sections 326, 328, and 329,  
15 the court may award to a ... professional person employed under section 327 ... (A) reasonable  
16 compensation for actual, necessary services rendered by the ... attorney and by any  
17 paraprofessional person employed by any such person; and (B) reimbursement for actual,  
18 necessary expenses.” 11 U.S.C. § 330(a)(1).

20 17. Here, the Application, the Representation Agreement incorporated therein, and  
21 the accompanying *Declaration of Chen M. Juan* all provide proposed compensation rates for  
22 “Associates/Shareholders/Of Counsel” and “Law Clerks/Paralegals.” [ECF Nos. 55 at p. 5 of 11;  
23 56 at pp. 4 & 6 of 7]. These proposed rates appear to conflict with the provisions in the  
24 Application that provide for compensation pursuant to Sections 330 and 331. [ECF No. 55 at p.  
25 5 of 11, ln. 13]. Because the Applicant has not expressly invoked Section 328 in seeking  
26  
27  
28

1 approval of these compensation rates, and because the Applicant has not demonstrated their  
2 reasonableness, the Court should disallow them.

3 18. Moreover, even if the Applicant were to seek its compensation rates under  
4 Section 330, “Law Clerks” are not professionals and cannot be compensated as such.  
5 Administrative staff, including “Law Clerks,” are properly designated as overhead, which is not  
6 compensable under Section 330. *See, e.g., In re ACT Mfg., Inc.*, 281 B.R. 468, 484-85 (Bankr. D.  
7 Mass. 2002) (“[T]ime spent by certain types of individuals should ordinarily not be included in a  
8 fee application. This includes time spent by nonpaid interns, summer associates, and staff whose  
9 salaries can ordinarily be viewed as part of a firm's overhead compensated via the rates of the  
10 firm's professionals and paraprofessionals.”). For this additional reason, the Court should  
11 disallow the compensation rates proposed by the Applicant.  
12

13 19. Finally, the Court should reject two additional provisions of the Representation  
14 Agreement that is incorporated into the Application: (1) the “1½%” interest increase/late fee [*see*  
15 ECF No. 56, p. 6 of 7, ¶ 4]; and (2) the “TERMINATION” provision. [*See* ECF No. 56, p. 7 of  
16 7, ¶ 11].  
17

18 20. The Application does not provide any evidence that “1½%” interest increase/late  
19 fee is reasonable. The Court should therefore disallow it. Only the Court may award fees to a  
20 professional. 11 U.S.C. § 330.  
21

22 21. Similarly, the Court should disallow the provision of the Representation  
23 Agreement that provides for termination of representation and withdrawal without notice to all  
24 parties and without leave of the Court. [ECF No. 56, p. 7 of 7, ¶ 11]. At a minimum, the Court  
25 should require the Applicant to clarify this provision so that any withdrawal by MAC complies  
26  
27  
28

1 with the Local Rules of Practice of the District Court, District of Nevada, which require Court  
2 approval before counsel is allowed to withdraw. See L.R. IA 10-6 (b) (“No attorney may  
3 withdraw after appearing in a case except by leave of Court after notice has been served on the  
4 affected client and opposing counsel.”).

5  
6 WHEREFORE, for all of the foregoing reasons the Court should enter an order (1)  
7 sustaining the Objection and (2) denying the relief requested in the Application.

8  
9 Respectfully submitted,

10 TRACY HOPE DAVIS  
11 UNITED STATES TRUSTEE

12 By: /s/ Jonas V. Anderson  
13 Jonas V. Anderson, Esq.  
14 Attorney for the United States Trustee  
United States Department of Justice

15 300 Las Vegas Blvd. South, Suite 4300  
16 Las Vegas, Nevada 89101  
17 Telephone: (702) 388-6600, Ext. 227  
18 *jonas.v.anderson@usdoj.gov*



# **EXHIBIT A**

MARQUIS AURBACH COFFING  
10001 Park Run Drive  
Las Vegas, Nevada 89145  
(702) 382-0711 FAX: (702) 382-5816

1 **Marquis Aurbach Coffing**  
2 DAVID A. COLVIN, ESQ.  
3 Nevada Bar No. 4096  
4 ZACHARIAH LARSON, ESQ.  
5 Nevada Bar No. 7787  
6 SHARA L. LARSON, ESQ.  
7 Nevada Bar No. 7786  
8 10001 Park Run Drive  
9 Las Vegas, Nevada 89145  
10 dcolvin@maclaw.com  
11 zlarson@maclaw.com  
12 slarson@maclaw.com  
13 702) 382-0711  
14 Proposed Attorneys for Debtor and Debtor in Possession

E-Filed: \_\_\_\_\_

UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF NEVADA

12 In re:  
13 FORSMAN, INC.

14 Debtor.

Case No: 12-11748-lbr  
Chapter: 11

Hearing Date: March 21, 2012  
Hearing Time: 2:00 p.m.

16 **DECLARATION OF SHARA L. LARSON, ESQ. IN SUPPORT OF APPLICATION FOR**  
17 **ORDER APPROVING THE EMPLOYMENT OF MARQUIS AURBACH COFFING AS**  
18 **ATTORNEYS FOR DEBTOR**

18 SHARA L. LARSON, ESQ., hereby declares as follows:

19 1. I am over the age of 18 and mentally competent. I have personal knowledge of  
20 the facts in this matter and if called upon to testify, could and would do so. I make this  
21 declaration (the "Larson Declaration") in support of Debtor's Application for Order Approving  
22 the Employment of Marquis Aurbach Coffing as Attorneys for Debtor.

23 2. I am an attorney and counselor at law, admitted to practice in the courts of the  
24 State of Nevada and in the above-captioned Court.

25 3. I am an associate with the law firm of Marquis Aurbach Coffing ("MAC") and  
26 maintain an office for the practice of law at 10001 Park Run Drive, Las Vegas, Nevada 89145.

27 4. Neither I nor any of the partners or employees of MAC has any present  
28 connection with Forsman, Inc. ("Debtor"), a Nevada corporation, or its creditors or other parties-

**MARQUIS AURBACH COFFING**

10001 Park Run Drive  
Las Vegas, Nevada 89145  
(702) 382-0711 FAX: (702) 382-5816

1 in interest other than as follows:

- 2 a. On or about December, 2001 through the present, MAC has represented the  
3 Debtor in various transactional and state court litigation matters.
- 4 b. MAC has also represented Debtor's president, John E. Forsman, individually and  
5 in his capacity as president of the Debtor in various transactional and state court  
6 litigation matters.
- 7 c. Prior to commencing representation of Debtor, pre-petition, MAC discussed with  
8 Debtor its primary creditors and reviewed the initial creditor and equity security  
9 lists to determine any prior or present representation of creditors or parties-in-  
10 interest. From such initial review, MAC has identified certain present or previous  
11 representations of creditors or parties-in-interest in unrelated matters and has  
12 disclosed to Debtor that MAC does not believe it has any conflict in regards to  
13 any previous or representations of creditors or parties in interest.
- 14 d. Prior to filing the above-captioned matter, no non-debtor related entity (insider or  
15 otherwise) was a known creditor of MAC; and any representation of non-debtor  
16 related entity (insider or otherwise) is currently known to be represented by MAC.

17 5. MAC is not a creditor, an equity security holder, or an insider of Forsman, Inc.  
18 MAC is not and was not, within two years before the date of the filing of the petition, a director,  
19 officer, or employee of Forsman, Inc. Furthermore, MAC does not have an interest materially  
20 adverse to the interest of the estate or any class of creditors or equity security holders, by reason  
21 of any direct or indirect relationship to, connection with, or interest in, Forsman, Inc., or for any  
22 other reason.

23 6. To the best of my knowledge, MAC and its shareholders and associates do not  
24 hold or represent any interest adverse to the Debtor's bankruptcy estate and MAC and its  
25 shareholders and associates are disinterested within the meaning of Section 101(14) of the  
26 Bankruptcy Code. Additionally, MAC does not have any connection with the U.S. Trustee of  
27 any person employed by the U.S. Trustee. MAC's representation of Debtor will not be adverse  
28 to Debtor's estate.

## MARQUIS AURBACH COFFING

10001 Park Run Drive  
Las Vegas, Nevada 89145  
(702) 382-0711 FAX: (702) 382-5816

1           7. Pursuant to MAC's legal representation of Debtor and as set forth in the  
2 Schedules and Statements in Debtor's Petition, pre-petition MAC received \$50,000.00 from the  
3 Debtor, as an initial retainer ("Initial Retainer") for this bankruptcy case. Of that Initial Retainer  
4 \$13,954.00 has been applied pre-petition towards any and all pre-petition tasks performed for the  
5 completion of the Chapter 11 schedules and statements. \$1,046.00 has been applied to filing fees  
6 associated with the filing. Therefore, after the fees and costs were deducted from the Initial  
7 Retainer, a balance of \$35,000.00 remains in the Retainer Account.

8           8. MAC has entered into an Attorney Fee Agreement ("Retainer Agreement") with  
9 the Debtor. A true and correct copy of the Retainer Agreement is attached hereto as **Exhibit 1**.

10           9. As set forth in the Retainer Agreement, the compensation of MAC's attorneys and  
11 staff are proposed at varying rates currently ranging from \$70.00 per hour to \$450.00 per hour.

12           10. MAC may seek interim compensation during this case subject to application and  
13 approval by this Court pursuant to Sections 330 and 331 of the Bankruptcy Code.

14           11. Neither the Firm nor I, insofar as I have been able to ascertain, and other than  
15 disclosed herein: (a) hold or represent any interest adverse to the Debtor, its estate; or any class  
16 of its creditors; or (b) represent any other entity in connection with this case having an interest  
17 adverse to the Debtor.

18           12. Based on the foregoing, I believe MAC and its members and associates thereof  
19 are disinterested persons within the meaning of Sections 101(14) and 327 of the Bankruptcy  
20 Code.

21           I declare under penalty of perjury under the laws of the United States (28 U.S.C. §1746)  
22 that the foregoing is true and correct.

23           Dated this 16<sup>th</sup> day of February, 2012.

24  
25             
26           SHARA L. LARSON, ESQ.

# **EXHIBIT D**

E-Filed: 9/14/12

**Marquis Aurbach Coffing**  
ZACHARIAH LARSON, ESQ.  
Nevada Bar No. 7787  
SHARA L. LARSON, ESQ.  
Nevada Bar No. 7786  
10001 Park Run Drive  
Las Vegas, Nevada 89145  
Telephone: (702) 382-0711  
Facsimile: (702) 382-5816  
[zlarson@maclaw.com](mailto:zlarson@maclaw.com)  
[slarson@maclaw.com](mailto:slarson@maclaw.com)  
Attorneys for Debtor and Debtor in Possession,  
600 N. Airport Road, LLC

**UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF NEVADA**

In re:  
  
600 N. AIRPORT ROAD, LLC

Debtor.

Case No.: BK-S-12-14766-lbr

Chapter 11

Date: OST requested for September 26, 2012  
Time: 1:30 p.m.

**DECLARATION OF ZACHARIAH LARSON, ESQ. IN SUPPORT OF ORDER  
SHORTENING TIME RE: DEBTOR'S MOTION TO SELL REAL PROPERTY, FREE  
AND CLEAR  
OF ALL LIENS AND ENCUMBRANCES, HIRE REALTOR AND PAY COMMISSIONS**

Zachariah Larson, Esq., declares and states as follows:

1. I am over the age of 18, am mentally competent, have personal knowledge of the facts in this matter, and if called upon to testify, could and would do so.

2. I am an attorney with the law firm of Marquis Aurbach Coffing, counsel for Debtor and Debtor-in-possession, 600 N. Airport Road, LLC and duly licensed to practice law in the State of Nevada.

3. I make this Declaration in support of the Application for Order Shortening Time in order to set a hearing on an Order Shortening Time Re: Debtor's Motion to Sell Real Property, Free and Clear of all Liens and Encumbrances, Hire Realtor and Pay Commissions ("Motion").

4. A hearing on Debtor's Application to Employ Internet Auctioneer, bkassets.com,

1 Pay Commission to Auctioneer in addition to Motion to Sell Real Property at Internet Auction is  
2 currently scheduled for September 26, 2012 at 1:30 p.m. [Court Docket 26].

3 5. A hearing on Creditor, FH Partners, LLC's Motion for Relief from Stay or in the  
4 Alternative Motion to Dismiss is currently scheduled for September 26, 2012 at 1:30 p.m. [Court  
5 Docket 40].

6 6. The Debtor respectfully requests that said Motion be heard on an Order  
7 Shortening Time and at the same time as the hearings already on calendar in this case as there is  
8 inadequate time to hear this Motion in the ordinary course.

9 7. Time is of the essence as there are related hearings currently scheduled for  
10 September 26, 2012 at 1:30 p.m.

11 8. The sale is scheduled to close on or before September 28, 2012.

12 9. The Debtor is informed and believes that the buyer will withdraw their offer to  
13 purchase if this motion is not approved and/or closing achieved prior to September 28, 2012.  
14 The Debtor therefore requests that the Motion be heard on September 26, 2012 to allow for the  
15 closing to take place no later than Friday, September 28.

16 10. Notice can be shortened pursuant to Bankruptcy Rule 9006(c)(1) and LR 9006(a).

17 11. Based upon the foregoing, the Debtor requests that the Court issue an order  
18 shortening time to hear the Motion.

19 12. For the reasons more particularly set forth in the Motion, the Debtor respectfully  
20 requests that said Motion be heard on an Order Shortening Time, as it feels good cause exists to  
21 shorten time for notice of hearing on the instant Application.

22 Pursuant to 28 U.S.C.A. 1746, I declare under penalty of perjury under the laws of the  
23 United States of America that the foregoing is true and correct.

24 DATED, this 14th day of September, 2012.

25  
26 /s/ Zachariah Larson  
27 Zachariah Larson, Esq.  
28 Attorney(s) for Debtor